

Year-End Report 1- Report of Accruals To Controller's Accounts

Purpose

Report No. 1, Report of Accruals to Controller's Accounts, provides the State Controller's Office (SCO) with accrual amounts reflected in the agency/department's records but not posted by the SCO as of June 30. The SCO uses the accruals to prepare the State's consolidated fund reports for governmental cost funds and bond funds. A completed Report No. 2, Accrual Worksheet, is needed to prepare Report No. 1.

Report No. 1 (Excel PRN) consists of four tabs:

- Instructions: Includes instructions and examples for both 571A and 571D.
- Form 571A(GLs): Used to report accruals to asset and liability accounts. Commonly used GL account numbers are preprinted, and blank spaces are provided for any asset or liability accounts not preprinted.
- Form 571D (Detail): Used to report accruals to disbursement, reimbursement, transfer, and receipt accounts.
- Footnotes: Use to provide footnote explanations for any abnormal GL and detail account accruals.

The amounts on Report No. 1 and Report No. 3, Adjustments to Controller's Accounts, are combined with SCO cash basis accounts to produce the Budgetary Legal Basis Annual Report.

Reference Documents

- ★ Report No. 2, Accrual Worksheet
- ★ Report No. 6, Final Budget Report
- ★ Report No. 7, Subsidiaries on File
- ★ Report No. 8, Post-Closing Trial Balance
- ★ DFQ_GL_01_Journal_Detail Query
- ★ SCO/Agency Reconciliation Worksheet (final Budgetary Legal Ledger (BLL) includes encumbrance and cash reclassification)
- ★ SAM Sections [7952](#), [7953](#), [10514](#) and [10517](#)
- ★ Finance Year-End Training Session 2, [Presentation](#) (see Report No. 1)
- ★ DOF [eLearning YE- A-3](#) Accrue Reimbursements and Abatements (for Reimbursable Encumbrance inputs)

Report Preparation Guide

- ★ [Chart of Accounts Crosswalk](#) (Finance), FISCAL Resources For Accounting web page
- ★ SCO Year-End Financial Reports Procedure Manual (Budgetary/Legal Basis)
- ★ Year-End Reporting Checklist
- ★ Job Aid FISCAL.244 – Report of Accruals to Controller's Account (Year-End Report No. 1)

How to Prepare

Report No. 1 is a manual system input document prepared using:

- A. Report No. 2, Accrual Worksheet
- B. Report No. 8, Post-Closing Trial Balance
- C. Report No.7, Subsidiaries on File
- D. Report 6, Final Budget Report
- E. DFQ_GL01_Journal_Detail Query
- F. SCO/Agency Reconciliation Worksheet (final BLL includes encumbrance and cash reclassification)

Note: SCO is only accepting electronic submission of the Yearend Financial Statements for fiscal year 2022-23. All year-end reports will be submitted by email to BLFINRep@sco.ca.gov.

Agencies/Departments will retain copies of original documents for audit and record-keeping purposes.

The steps to prepare Report No. 1 are:

ACCRUALS (Amount) Column:

Form 571A – reports accruals for asset and liability accounts

- 1** – Accrual information for each GL account is obtained from Report No. 2, Accrual Worksheet total column. Enter accruals on Form 571A for assets and liabilities using the same sign (e.g., D for Debit or C for Credit). See references **1.1 to 1.12** on Report No. 1, Form 571A and the corresponding reference numbers on Report No. 2.
- 2** – GL account information for 1410, 1420, 3114, and 3115 is obtained from the Report No. 7, Subsidiaries on File. See references **2.1 to 2.4**.
 - GL accounts 1410 and 3114 should include values for Fund Affiliate (fund number) fields.
 - GL 1420 and 3115 should include values in the Affiliate (BU number) fields.

How to Prepare (continued)

Commonly used GL account numbers are preprinted, and blank spaces are provided for any asset or liability accounts not preprinted on Form, 571A.

- 3 –Enter the remaining lines from the Report No. 7, Subsidiaries on File Report to 571A (same sign). Do not enter Prepayments for Service Revolving Fund (SRF) and Prepayment to State Compensation Insurance Fund (SCIF) from Report No. 2. SCO's records already reflect these balances. See SAM Section [10514](#)

Form 571D– report accruals for expenditures, reimbursements, transfers, and revenues.

- 4 –Enter Accruals for expenditures, reimbursements, transfers, and revenues from Report No. 2, “Net Total Per Agency” column. Exclude Categories 94, 95, 96 and 98. Enter the “Net Total Per Agency” amounts on Form 571D using absolute values and enter a D or C using the opposite sign shown on Report No. 2. See reference 4 on 571D and the corresponding reference numbers on Report No. 2.

ENCUMBRANCES Column:

Form 571A report accruals for asset and liability accounts

- 5 – Enter encumbrance amounts for Due From Other Funds or Appropriations Accounts (GL 1410 and 1420) on 571A. The encumbrances are related to reimbursement contracts or projects that may be tracked using the Project Costing module in FI\$Cal. These encumbrances can be tracked by the source “ENR” as entered on the A3 accrual entries. The DFQ_GL_01 Journal Detail query to identify the “ENR” accounts. Navigate to the Query Viewer to run DFQ_GL_01_JOURNAL_DETAIL query.

Note: Due From encumbrances total on 571A should equal Reimbursement encumbrances total on 571D.

- 6 – Enter the amounts of encumbrances for Accounts Payable (GL 3010) and Due To Accounts (GL 3114, 3115, 3220, and 3290) on Form 571A. The Budgetary Legal Ledger (BLL) process reclassifies encumbrances from Accrued Accounts Payable (GL 3010) to the applicable Due To Accounts (GL 3114, 3115, 3220, and 3290) per the Finance eLearning Guide, [YE-- Encumbrance Liability Reclassification](#). The SCO/Agency Reconciliation Worksheet should be updated to reflect the final encumbrance reclassification.

Note: Encumbrance totals on Form 571A should equal encumbrance totals on 571D, excluding encumbrances related to reimbursements.

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Form 571A– report accruals for any asset and liability accounts not preprinted on 571A.

- 7 – Enter additional amounts of encumbrances related to applicable Due From /Due To Other Funds/Appropriations Accounts on 571A using blank spaces provided for any asset or liability accounts not preprinted.

Form 571D– report accruals for expenditures, reimbursements, and revenues.

- 8 - Enter Encumbrance/Allocated Encumbrances for each appropriation from Report No. 6 in the corresponding field under the Enter Encumbrance column of Form 571D. See reference 8 on 571D and the corresponding reference number on the sample of Report No. 6. Enter D in the “D/C” column for each encumbrance listed. In addition, the encumbrance amount for each appropriation also can be found on the final SCO/Agency Reconciliation Worksheet on the “Encumbrance” row (see below SCO/Agency Reconciliation example). Enter the encumbrance amounts included in the reimbursement accruals obtained from the DFQ_GL01_Journal_Detail (if your agency/department uses Project Costing or activity to track reimbursable costs).

Important Notes/Tips

- ★ Compare amounts on Report No. 1 to Report No. 2. The amounts should agree.
- ★ Add the “Net Debits/Credits “amounts for accruals and encumbrances from forms 571A and 571D and validate that the sum is zero.
- ★ Encumbrance amount is equal to or less than the accrual amounts. Debit and credit signs for the encumbrance are the same as the related accrual for an individual account.
- ★ Total Encumbrances on 571A should equal 571D.
- ★ Total Encumbrances on 571D should equal total Encumbrance/Allocated Encumbrance on Report No. 6 (excluding the encumbrance amount included in accrual for reimbursements).
- ★ Ensure account and reference codes are correct on Form 571D.
- ★ Provision for Deferred Receivables (GL1600) must have a subsidiary account that should be preceded by a “0” (1600.0XXXX), such as (e.g., 1600.01319).
- ★ GL 1410, 1730, 3114, 5330 (for 5330 used same fund as 1730) must have subsidiary accounts - (FFFF) Four-digit fund number.

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- ★ For all agencies/departments, the unencumbered amount of the Due From Other Funds GL 1410.FFFF must equal the related unencumbered amount of the Due to Other Funds GL 3114.FFFF from other agencies/departments. Agencies/Departments must coordinate related amounts reported to ensure the amounts are equal.
- ★ GL 1420 and 3115 must have subsidiary accounts - (AAAA) BU number. If the AAAA is your own agency/department, the amounts of these two accounts must net to zero.
- ★ Do not post accruals to categories 94, 95, 96, or 98 since SCO already records these.
- ★ The category 97 Revolving Fund accrual must match the June 30 SCO amount (opposite sign), so the balance nets to zero.
- ★ If preparing a revision for the 571A or D, check the box Check here for Revision. For a revision, only report the difference between the original, already processed Report 1 and the correct amounts and accounts. If a revision is needed, work with your SCO SGR analyst to confirm whether the original Report No. 1 has been processed. **Note:** A revised Certification Letter is required with every revision.

Report Preparation Guide

For illustration purposes, below is a sample Report No. 1, Form 571A - To report asset and liability accounts.
(Page 1 of 3)

REPORT NO. 1 Form 571 A Version 1.11.23.1		Report of Accruals to Controller's Accounts			June 30, 20XX
		Check here for Revision <input type="checkbox"/>			
Agency Number	Agency Name	Fund Number	Fund Name		
1234	Department of Training	4321	Training Support Fund		
Name of Contact Person, Title		Telephone Number		<i>Step 1 and 2 - Enter from Report No. 2 and Due To/Due From informaton from Report No. 7, Subsidiaries On File (SOF) Same Sign.</i>	
U.R. Dunne, Accounting Administrator		(916)123-4567			
ACCOUNT TITLE	ENCUMBRANCES	D C	ACCOUNT	AMOUNT	D C
GENERAL CASH			1110	90.00	D 1.1
REVOLVING FUND CASH			1130	188,289.14	D 1.2
CASH ON HAND			1190	100.00	D 1.3
ACCOUNTS RECEIVABLE-ABATEMENTS			1311	10,201.06	D 1.4
ACCOUNTS RECEIVABLE-REIMBURSEMENTS			1312	2,205.00	D 1.5
ACCOUNTS RECEIVABLE-REVENUE			1313		
ACCOUNTS RECEIVABLE-OTHER			1319	450.93	D 1.6
ALLOWANCE FOR UNCOLLECTIBLE A			*1390		
DUE FROM OTHER FUNDS			**1410	0042	D 2.1
DUE FROM OTHER APPROPRIATIONS	3,477.04	D	***1420	1234	D 2.2
DUE FROM OTHER GOVERNMENTAL E			1590		

Step 5 - Enter encumbrances with source ENR. Use "DFQ_GL_01_Journal_Detail" query to identify ENR amounts (Reimbursement related)

Prepared by Department of Finance, Fiscal Systems and Consulting Unit
08/08/2023

Report Preparation Guide

For illustration purposes, below is a sample Report No. 1, Form 571A - To report asset and liability accounts.
(Page 2 of 3)

PROVISION FOR DEFERRED RECEIVABLES (CREDIT BAL)			*1600	01319	450.93	C	1.7
EXPENSE ADVANCES			1710		636.42	D	1.8
ACCOUNTS PAYABLE	854,332.38	C	3010		1,484,665.91	C	1.11
DUE TO OTHER FUNDS			**3114	0512	4,395.38	C	2.3
DUE TO OTHER APPROP	6 & 7 24,912.14	C	***3115	1234	10,950,289.67	C	2.4
DUE TO OTHER GOVT ENTITIES	395.27	C	3290		395.27	C	1.12
REVENUE COLLECTED IN ADVANCE			3410				
REIMBURSEMENTS COLLECTED IN ADVANCE			3420				
UNCLEARED COLLECTIONS			3730		90.00	C	1.1
PREPAYMENTS TO ARCHITECTURE REVOLVING FUND (DEBIT BAL)			1730	0602	450,000.00	D	1.13
RESERVE FOR ARCHITECTURE REVOLVING FUND			5330	0602	450,000.00	C	1.9

Step 6 - Enter GLs 3010, 3114, 3115, 3220, and 3290 encumbrance reclassified amounts from SCO/Agency reconciliation spreadsheet (if any).

Report Preparation Guide

For illustration purposes, below is a sample Report No. 1, Form 571D - To report expenditure, reimbursement, transfer, and receipts accounts. (Page 1 of 2)

REPORT NO. 1 Form 571 D Version 1.11.23.1													Report of Accruals to Controller's Accounts June 30, 20XX			
													Check here for Revision <input type="checkbox"/>			
Agency Number			Agency Name				Fund Number			Fund Name						
1234			Department of Training				4321			Training Support Fund						
Name of Contact Person, Title						Telephone Number			Email Address							
U.R. Dunne, Accounting Administrator						(916)123-4567			LJR.Dunne@							
8 - Enter from Report 6 (Same Sign).													4 - Enter from Report No. 2 Net Total Accruals (Opposite Sign).			
APPROPRIATION AND REVENUE ACCOUNT TITLES	ENCUMBRANCES	D C	FY	M	REF/ ITEM	CAT	PGM	ELE	COMP	TASK	T	SOURCE FUND	S C O	REVENUE/ OBJEC T	AMOUNT	D C
6770 - STATE BUDGET	286,056.87	D	20CY		001		10				D				3,810,786.77	D
6775 - FINANCIAL INFORMATION SYSTEM			20CY		001		15				D				2,117,081.67	D
6780 - STATE AUDITS AND E	75,698.34	D	20CY		001		20				D				1,511,718.59	D
6785 - STATEWIDE ACCOUN	43,166.70	D	20CY		001		30				D				1,070,953.06	D
6790 - DEPARTMENT OF JUSTICE LEGAL			20CY		001		32				D				73,958.92	D
6800 - LOCAL GOVERNMENT	449,400.61	D	20CY		001		37				D				1,947,983.36	D
9900100 - ADMINISTRATION	61,388.03	D	20CY		001		40	01			D				1,541,657.77	D
9900200 - ADMINISTRATION	61,388.03	C	20CY		001		40	02			D				1,541,657.77	C
CLEARING ACCOUNT			20CY		001		99				D				9,524,369.29	C
REIMBURSEMENTS TO 677	34,532.46										F	0001000			351,005.01	C
REIMBURSEMENTS TO 6775 - FINANCIAL INFO											F	0001000			564,833.46	C
REIMBURSEMENTS TO 6780 - STATE AUDITS											F	0001000			469,994.41	C
REIMBURSEMENTS TO 6785 - STATEWIDE			20CY		001	90	30				F	0001000			808,273.59	C
REVOLVING FUND ADVANCE			20CY		001	97					D				200,000.00	C

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Report Preparation Guide

For illustration purposes, below is a sample Report No. 2. (Page 1 of 2)

DEPARTMENT OF TRAINING (1234)												REPORT NO. 2		
TRAINING SUPPORT FUND (4321)														
REPORT NO. 2 ACCRUAL WORKSHEET														
JUNE 30, 20XX														
ACCOUNTS REFER TO THE UNIFORM CODES MANUAL OR CHART OF ACCOUNTS CROSSWALK	General	Revolving	Cash on	Accounts Receivable			Due From	Expense	Prepayments	Accounts	Due to	Due to Local Gov't	Def Credits	NET TOTAL
	Cash	Fund Cash	Hand	Abatements	Reimb	Other	Other Funds/Appns	Advances	To Other Funds/Appns	Payable	Other Funds/Appns	/Other Gov't Ent	1600/3730	ACCRUALS
	1110	1130	1190	1311	1312	1315/1319	1400	1710	1730	3010	3110	3220/3290	3400/5330	PER AGENCY
	1101000	1101200	1100000	1200100	1200050	1380	1240000/1240100	1301100	1309200	2000000/2000100	2010000/2011000	2021000/2024000		
From SCO/Agency Recon Wksht			2.1	2.2	2.3		2.4/2.5	2.1A	2.11	2.6/2.7	2.8/2.9	2.10		
CHAPTER XX/CY														
Item 1234-001-4321														
Program 10, State Budget										(326,412.43)	(3,484,374.34)			(3,810,786.77)
Program 15, Financial Information System for Ca										(14,199.31)	(2,102,882.36)			(2,117,081.67)
Program 20, State Audits and Evaluations										(95,184.09)	(1,416,139.23)	(395.27)		(1,511,718.59)
Program 30, Statewide Acct Policies, Consulting & Training										(54,747.11)	(1,016,205.95)			(1,070,953.06)
Program 32, Department of Justice Legal Services											(73,958.92)			(73,958.92)
Program 37, Local Government Audits and Review										(458,794.76)	(1,489,188.60)			(1,947,983.36)
Program 40.01, Administration										(61,388.03)	(1,480,269.74)			(1,541,657.77)
Program 40.02, Administration-Distributed							1,480,269.74			61,388.03				1,541,657.77
Program 99, Clearing Account				9,258.72			10,042,770.50			(498,735.41)	(28,924.52)			9,524,369.29
Category 90.10, Reimbursements to 6770 - State Bud							351,005.01							351,005.01
Category 90.15, Reimbursements to 6775 -Financial							564,833.46							564,833.46
Category 90.20, Reimbursements to 6780 -State Aud					2,205.00		467,789.41							469,994.41
Category 90.30, Reimbursements to 6785 -Statewide							808,273.59							808,273.59
Category 96, SCIF Deposit									6,705.76					6,705.76
Category 97, ORF Advance		200,000.00												200,000.00
Category 98, Advance to SRF - Other									42,000.00					42,000.00
CHAPTER 501/CY														
Item 1234-501-4321														
Program 10, State Budget										(44,499.94)	(17,123.52)			(61,623.46)

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08/08/2023

Report Preparation Guide

For illustration purposes, below is a sample Report No. 2. (Page 2 of 2)

DEPARTMENT OF TRAINING (1234)													REPORT NO. 2	
TRAINING SUPPORT FUND (4321)														
REPORT NO. 2 ACCRUAL WORKSHEET														
JUNE 30, 20XX														
ACCOUNTS REFER TO THE UNIFORM CODES MANUAL OR CHART OF ACCOUNTS CROSSWALK	General	Revolving	Cash on	Accounts Receivable			Due From	Expense	Prepayments	Accounts	Due to	Due to Local Gov't	Def Credits	NET TOTAL
	Cash	Fund Cash	Hand	Abatements	Reimb	Other	Other Funds/Appns	Advances	To Other Funds/Appns	Payable	Other Funds/Appns	/Other Gov't Ent	1600/3730	ACCRUALS
	1110	1130	1190	1311	1312	1315/1319	1400	1710	1730	3010	3110	3220/3290	3400/5330	PER AGENCY
CHAPTER XX/PY Item 1234-001-4321														
Program 10, State Budget										(160.36)	(1,788.05)			(1,948.41)
Program 15, Financial Information System for Ca														0.00
Program 20, State Audits and Evaluations										(26.35)	(291.28)			(317.63)
Program 30, Statewide Acct Policies, Consulting & Training							511.53			(2,859.57)				(2,348.04)
Program 32, Department of Justice Legal Services														0.00
Program 37, Local Government Audits and Review							444.67			(21.02)				423.65
Program 40.01, Administration							3,635.75			(16.65)				3,619.10
Program 40.02, Administration-Distributed										16.65	(3,635.75)			(3,619.10)
Program 99, Clearing Account				942.34			1,123.13				(463.56)			1,601.91
Category 90, Reimbursements														0.00
REVENUE 20CY/CY														
161000, Escheat, Checks, Warrants														0.00
161400, Miscellaneous Revenue							200.00							200.00
MISC. ACCOUNTS														
Uncleared Collections	90.00												(90.00)	0.00
Provisions for Deferred Receivables						450.93							(450.93)	0.00
Prepayments to ARF									450,000.00				(450,000.00)	0.00
Reimb. Collected In Advance														0.00
Sub-Total	90.00	200,000.00	0.00	10,201.06	2,205.00	450.93	13,720,856.79	0.00	498,705.76	(1,495,640.35)	(11,115,245.82)	(395.27)	(450,540.93)	1,370,687.17
Revolving Fund Adjustment - 2.1		(11,710.86)	100.00					636.42		10,974.44				0.00
TOTAL	90.00	188,289.14	100.00	10,201.06	2,205.00	450.93	13,720,856.79	636.42	498,705.76	(1,484,665.91)	(11,115,245.82)	(395.27)	(450,540.93)	1,370,687.17
<i>Agree with GLs of Report No. 8</i>	3.1	3.2	3.3	3.4	3.5	3.6	3.7	3.8	3.9	3.10	3.11	3.12	3.13	=GL5570-GL3420

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08/08/2023

Report Preparation Guide

For illustration purposes, below is a sample Report No. 6, of Current Year, Reference 001. (Page 1 of 3)

REPORT 6 - FINAL BUDGET REPORT Department of Training - 1234 Fund 4321 Fiscal Year 20CY - XX As of 06/30/20XX							
Business Unit:	1234 - Department of Training	Report ID:	RPTGL156				
Fund:	4321 - Training Support Fund	Run Date:	8/9/20XX				
Subfund:		Run Time:	16:01:45				
Reference:	001	Adjusting Period:	998				
Enactment Year:	20CY	Ledger:	BUDLEGAL				
<u>Budget Period</u>	<u>Program</u>	<u>Element</u>	<u>Component</u>	<u>Task</u>	<u>Appropriation Description</u>		
<u>Appropriation</u>	<u>Expenditures</u>	<u>Encumbrance/Allocated Encumbrance</u>			<u>Prior Year Encumbrance Reversals</u>	<u>Budgetary Expenditures</u>	<u>Balance</u>
REGULAR APPROPRIATIONS							
8 - Go To Report 1 (571D), Same Sign							
20CY	6770				State Budget		
-21,194,000.00	20,081,420.29	286,056.87			0.00	20,367,477.16	-826,522.84
20CY	6775				Financial Information System f		
-3,217,000.00	3,188,615.70	0.00			0.00	3,188,615.70	-28,384.30
20CY	6780				State Audits & Evaluations		
-11,819,000.00	9,212,293.06	75,698.34			0.00	9,287,991.40	-2,531,008.60
20CY	6785				Statewide Actg Policies, Consul		
-6,475,000.00	5,781,076.43	43,166.70			0.00	5,824,243.13	-650,756.87
20CY	6790				Department of Justice Legal Se		
-359,000.00	158,976.05	0.00			0.00	158,976.05	-200,023.95
20CY	6800				Local Gov Audits & Review		
-12,378,000.00	9,096,120.77	449,400.61			0.00	9,545,521.38	-2,832,478.62
20CY	9900100				Administration		
-8,298,000.00	8,208,217.85	61,388.03			0.00	8,269,605.88	-28,394.12
20CY	9900200				Administration - Distributed		
8,298,000.00	-8,208,217.85	-61,388.03			0.00	-8,269,605.88	28,394.12
TOTAL FOR REGULAR APPROPRIATIONS:							
-55,442,000.00	47,518,502.30	854,322.52			0.00	48,372,824.82	-7,069,175.18
SCHEDULED REIMBURSEMENTS							

Prepared by Department of Finance, Fiscal Systems and Consulting Unit
08/08/2023

Report Preparation Guide

For illustration purposes, below is a sample Report No. 6 of Current Year, Reference 501. (Page 2 of 3)

REPORT 6 - FINAL BUDGET REPORT Department of Training - 1234 Fund 4321 Fiscal Year 20CY - XX As of 06/30/20XX						
Business Unit:	1234 - Department of Training			Report ID:	RPTGL156	
Fund:	4321 - Training Support Fund			Run Date:	8/9/20XX	
Subfund:				Run Time:	16:01:45	
Reference:	501			Adjusting Period:	998	
Enactment Year:	20CY			Ledger:	BUDLEGAL	
8 - Go To Report 1 (571D), Same Sign						
<u>Budget Period</u>	<u>Program</u>	<u>Element</u>	<u>Component</u>	<u>Task</u>	<u>Appropriation Description</u>	
<u>Appropriation</u>	<u>Expenditures</u>	<u>Encumbrance/Allocated</u>			<u>Prior Year</u>	<u>Budgetary</u>
		<u>Encumbrance</u>			<u>Encumbrance Reversals</u>	<u>Expenditures</u>
						<u>Balance</u>
REGULAR APPROPRIATIONS						
20CY	6770				State Budget	
-300,000.00	81,156.64	22,249.97			0.00	103,406.61
						-196,593.39
TOTAL FOR REGULAR APPROPRIATIONS:						
-300,000.00	81,156.64		22,249.97		0.00	103,406.61
						-196,593.39
Total Reference						
-300,000.00	81,156.64		22,249.97		0.00	103,406.61
						-196,593.39
Total Fund						
-47,679,489.85	0001 31,973,880.22		879,639.79		373,571.31	32,479,948.70
						-15,199,541.15

Report Preparation Guide

For illustration purposes, below is a sample Report No. 6 sample of Prior year, Reference 001. (Page 3 of 3)

REPORT 6 - FINAL BUDGET REPORT Department of Training - 1234						
Business Unit:	1234 - Department of Training			Report ID:	RPTGL156	
Fund:	4321 - Training Support Fund			Run Date:	8/9/20XX	
Subfund:				Run Time:	16:01:45	
Reference:	001			Adjusting Period:	998	
Enactment Year:	20PY			Ledger:	BUDLEGAL	
Budget Period	Program	Element	Component	Task	Appropriation Description	
Appropriation	Expenditures	Encumbrance/Allocated Encumbrance		Prior Year Encumbrance Reversals	Budgetary Expenditures	Balance
REGULAR APPROPRIATIONS						
8 - Go To Report 1 (571D), Same Sign						
20PY	6770			State Budget		
-1,162,779.08	189,535.52	160.36		293,641.57	-103,945.69	-1,266,724.77
20PY	6775			Financial Information System		
-133,173.04	1,042.48	0.00		0.00	1,042.48	-132,130.56
20PY	6780			State Audits & Evaluations		
-1,798,692.91	10,985.62	26.35		14,592.49	-3,580.52	-1,802,273.43
20PY	6785			Statewide Actg Policies, Consul		
-1,177,565.88	11,357.17	2,859.57		16,083.46	-1,866.72	-1,179,432.60
20PY	6790			Department of Justice Legal Se		
-94,320.20	0.00	0.00		0.00	0.00	-94,320.20
20PY	6800			Local Gov Audits & Review		
-4,996,040.16	18,349.35	21.02		49,167.10	-30,796.73	-5,026,836.89
20PY	9900100			Administration		
-76,191.74	9,392.95	16.65		23,261.97	-13,852.37	-90,044.11
20PY	9900200			Administration - Distributed		
76,191.74	-9,392.95	-16.65		-23,261.97	13,852.37	90,044.11
TOTAL FOR REGULAR APPROPRIATIONS:						
-9,362,484.58	231,336.39	3,067.30		373,571.31	-139,167.62	-9,501,652.20

Prepared by Department of Finance, Fiscal Systems and Consulting Unit
08/08/2023

Report Preparation Guide

For illustration purposes, below is a sample of the SCO/Agency Reconciliation sheet. (Page 2 of 3)

SCO/AGENCY RECONCILIATION WORKSHEET FUND: 4321 - TRAINING SUPPORT FUND Period (Final - BLL - Include Encumbrance Reclass) As of June 30, 20XX	ACCT TITLE		20CY	20CY	20CY	20CY	20CY	20CY	20CY	20CY	20CY	20CY	20CY	20CY
	UCM	COA	Annual Financial Plan Pgm 6770 001 D 10	FISCAL Pgm 6775 001 D 15	Program & Information Pgm 6780 001 D 20	Supportive Data Pgm 6785 001 D 30	DOJ Legal Services Pgm 6790 001 D 32	Local Gov. Unit Pgm 6800 001 D 37	Administration Pgm 9900100 001 D 40.01	Distributed Administration Pgm 9900200 001 D 40.02	CLEARING ACCOUNT 001 D 99	Reimbursement REF TYPE CAT Pgm 9990/6770 001 F 90.10	Reimbursement REF TYPE CAT Pgm 9990/6775 001 F 90.15	Reimbursement REF TYPE CAT Pgm 9990/6780 001 F 90.20
Balance per SCO "tab run" (same sign)			(4,637,309.61)	(2,145,465.97)	(4,042,727.19)	(1,721,709.93)	(273,982.87)	(4,780,461.98)	(1,570,051.89)	1,570,051.89	9,525,556.24	714,516.55	593,217.76	2,795,218.87
Balances per FISCAL Agency Recon Report:														
Payables:														
Voucher(s) not paid by SCO (Period 12)	3010	2000000			186.00	22.40								
Accrued Payables (Period 998 accruals)	3010	2000100	63,808.26	14,199.31	21,154.46	11,558.01		9,394.15						
Encumbrances	3010	2000000				0.00								
Encumbrances (BLL-Allocation JNL - Accrued Payables)	3010	2000100	262,604.17		73,843.63	43,166.70		449,400.61	61,388.03	(61,388.03)				
Due to Other Funds (Period 998 accruals)	3114	2010000			2,451.51		29,845.20	85,482.07			27,974.52			
Encumbrances (BLL-Encumb reclassified to lower level by Dept)	3115	2011000	23,452.70		1,459.44									
Due to Other Appropriations (Period 998 accruals + June PFA Reclass)	3115	2011000	3,460,921.64	2,102,882.36	1,412,228.28	1,016,205.95	44,113.72	1,403,706.53	1,480,269.74		950.00			
Encumbrances -(BLL-Allocation JNL-Due to Other Govt Entities)	3290	2024000			395.27									
Other:														
				0.00							0.00			
		DATE												
Adjustments to SCO accounts:														
DOF TRF #13 - correct SFM 134940 6/23/XX which does not belong to DOF		CORR									(1,186.95)			
		6/29/20XX												
SCO ADJUSTED BALANCE			(826,522.84)	(28,384.30)	(2,531,008.60)	(650,756.87)	(200,023.95)	(2,832,478.62)	(28,394.12)	28,394.12	(0.00)	363,511.54	28,384.30	2,325,224.46
Bal Per FISCAL ("D" opposite sign, "F" same sign)			(826,522.84)	(28,384.30)	(2,531,008.60)	(650,756.87)	(200,023.95)	(2,832,478.62)	(28,394.12)	28,394.12	0.00	363,511.54	28,384.30	2,325,224.46
Adjustments to Fi\$Cal:														
Revolving Fund Cash (GL 1130)	1130	1101200												
Advances to Agency & Office Revolving Funds	2125	1222100												
Advance to SCIF & SRF not posted to Commitment Control (KK)	1730	1309200												
Fi\$CAL ADJUSTED BALANCE			(826,522.84)	(28,384.30)	(2,531,008.60)	(650,756.87)	(200,023.95)	(2,832,478.62)	(28,394.12)	28,394.12	0.00	363,511.54	28,384.30	2,325,224.46
Variance			\$0.00	(\$0.00)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$0.00)	(\$0.00)	\$0.00	\$0.00	\$0.00

Prepared by Department of Finance, Fiscal Systems and Consulting Unit
08/08/2023

Report Preparation Guide

For illustration purposes, below is a sample of the SCO/Agency Reconciliation sheet. (Page 3 of 3)

SCO/AGENCY RECONCILIATION WORKSHEET FUND: 4321 - TRAINING SUPPORT FUND Period (Final - BLL - Include Encumbrance Reclass) As of June 30, 20XX	ACCT TITLE		20CY	20CY	20CY	20CY	20CY	TOTAL	FUND 4321	Enter on Accrual Worksheet Report 2
	UCM	COA	Reimbursement REF TYPE CAT Pgm 9990/6785 001 F 90.30	SCIF Pgm 9990 001 D 96	RF Advance Pgm 9990 001 D 97	SRF Advance Pgm 9990 001 D 98	Annual Financial Plan Pgm 6770 501 D 10	Training Support Fund Appn	Totals per Trial Balance (Actual sign)	
Balance per SCO "tab run" (same sign)			1,290,410.42	6,705.76	200,000.00	42,000.00	(258,216.85)	(3,044,761.01)		
Balances per FISCAL Agency Recon Report:										
Payables:										
Voucher(s) not paid by SCO (Period 12)	3010	2000000						3,217.50	(3,217.50)	2.5
Accrued Payables (Period 998 accruals)	3010	2000100					22,249.97	627,116.03	(1,481,448.41)	2.1/2.6
Encumbrances	3010	2000000						0.00	0.00	2.7
Encumbrances (BLL-Allocation JNL - Accrued Payables)	3010	2000100					22,249.97	854,332.38	(1,481,448.41)	2.7
Due to Other Funds (Period 998 accruals)	3114	2010000					17,123.52	164,956.15	(164,956.15)	2.8
Encumbrances (BLL-Encumb reclassified to lower level by Dept)	3115	2011000						24,912.14	(10,950,289.67)	2.8
Due to Other Appropriations (Period 998 accruals + June PFA Reclass)	3115	2011000						10,925,377.53		2.8
Encumbrances -(BLL-Allocation JNL-Due to Other Govt Entities)	3290	2024000						395.27	(395.27)	2.9
Other:								0.00	100.00	2.1
		DATE								
Adjustments to SCO accounts:		CORR								
DOF TRF #13 - correct SFM 134940 6/23/XX which does not belong to DOF		6/29/20XX						(1,186.95)		
SCO ADJUSTED BALANCE			482,136.83	6,705.76	188,289.14	42,000.00	(196,593.39)	(4,243,852.21)		
Bal Per FISCAL ("D" opposite sign, "F" same sign)		DATE	482,136.83	0.00	0.00	0.00	(196,593.39)	(4,480,847.11)		
Adjustments to FISCAL:										
Revolving Fund Cash (GL 1130)	1130	1101200			188,289.14			188,289.14	188,289.14	2.11
Advances to Agency & Office Revolving Funds	2125	1222100			0.00			0.00	0.00	
Advance to SCIF & SRF not posted to Commitment Control (KK)	1730	1309200		6,705.76		42,000.00		48,705.76	48,705.76	2.12
FISCAL ADJUSTED BALANCE			482,136.83	6,705.76	188,289.14	42,000.00	(196,593.39)	(4,243,852.21)		
Variance			\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		

Enter on Report 1 (steps 5-7)

ENC	REPORT 1
(\$854,332.38)	571A (GL 3010)
(\$24,912.14)	571A (GL 3115)
(\$395.27)	571A (GL 3290)
\$3,477.04	571A (GL 1420)
\$31,055.42	571A (GL 1410)
(\$845,107.33)	571D & Rpt 6 Total

Prepared by Department of Finance, Fiscal Systems and Consulting Unit
08/08/2023

Report Preparation Guide

For illustration purposes, below is a sample of the Report No. 7, Subsidiaries On File.

REPORT No. 7 - SUBSIDIARIES ON FILE Department of Training - 1234 Fund 4321 Fiscal Year 20XX-XX As of 06/30/20XX							
Business Unit	1234 - Department of Training				Report ID :	RPTGL354	
Fund :	4321 - Training Support Fund				Run Date :	8/05/20XX	
Subfund :					Run Time :	15:24:35	
					Adjustment	998	
					Ledger:	BUDLEGAL	
GLAN	ACCOUNT TITLE	SUBSIDIARY	SUBSIDIARY	SUBSIDIARY	DEBITS	CREDITS	
FUND/ACCOUNT	FUND/ACCOUNT TITLE	BUSINESS	BUSINESS	BUSINESS UNIT TITLE			
1410	DUE FROM OTHER FUNDS						
0042	STATE HIGHWAY ACCOUNT, STF	2660		Department of Transportation	3,987.00		
0048	TRANSPORTATION REVOLVING	2660		Department of Transportation	141,666.49		
0115	AIR POLLUTION CONTROL FUND	3900		State Air Resources Board	35,819.00		
0133	CALIFORNIA BEVERAGE CONTAINER	3970		Resources Recycling & Recovery	50,127.00		
0666	SERVICE REVOLVING FUND	7760		Department of General Services	32,328.15		
0691	WATER RESOURCES REVOLVING	3860		Department of Water Resources	61,134.41		
0890	FEDERAL TRUST FUND	0521		Sec., Transportation Agency	88,087.03		
0917	INMATE WELFARE FUND	5225		Dept of Corrections & Rehab	38,391.50		
3238	STATE PARKS REVENUE INCENTIVE	3790		Dept of Parks & Recreation	392.00		
605100001	SFDRWTRQU/SFLDCTRL,RVRCSTL	0540		Sec., Natural Resources	26,239.50		
9730	TECHNOLOGY SERVICES REVOLVING	7502		Department of Technoloq	740,293.05		
9737	FISCAL INTERNAL SERVICES FUND	8880		Financial Information System	632,814.00		
9740	CENTRAL SERVICE COST RECOVERY	8860		Department of Finance	599,728.20		
	TOTAL ACCOUNT	1410			2,451,007.33		
1420	DUE FROM APPROPS - SAME FUND						
4321	TRAINING SUPPORT FUND	1234		Department of Training	10,950,289.67		
4321	TRAINING SUPPORT FUND	7760		Department of General Services	319,559.79		
	TOTAL ACCOUNT	1420			11,269,849.46		
1600	PROVISION FOR DEFERRED AR						
013190000	Prov Deferred A/R-Other					450.93	
	TOTAL ACCOUNT	1600				450.93	
1730	PREPAY TO OTHER FUNDS/APPROPS						
0512	STATE COMPENSATION INSURANCE	8430		State Compensation Insurance Fd	6,705.76		
0602	ARCHITECTURE REVOLVING FUND	7760		Department of General Services	450,000.00		
066600	SERVICE REVOLVING FUND	7760		Department of General Services	42,000.00		
	TOTAL ACCOUNT	1730			498,705.76		
3114	DUE TO OTHER FUNDS						
0512	STATE COMPENSATION INSURANCE	8430		State Compensation Insurance Fd		4,395.38	
0666	SERVICE REVOLVING FUND	7760		Department of General Services		23,019.86	
9730	TECHNOLOGY SERVICES REVOLVING	7502		Department of Technoloq		20,200.00	
9731	LEGAL SERVICES REVOLVING FUND	0820		Department of Justice		117,340.91	
	TOTAL ACCOUNT	3114			164,956.15		
3115	DUE TO OTHER APPROP SAME FUND						
4321	TRAINING SUPPORT FUND	1234		Department of Training		10,950,289.67	
	TOTAL ACCOUNT	3115			10,950,289.67		

Report No. 1
571A (GL
1410)

Report No. 1
571A (GL
1420)

Report No. 1
571A (GL
3114 and GL
3115)